CHAPTER 104

COUNTIES

S. F. 343

AN ACT to require the officers of counties to limit annual expenditures in the several funds to the actual collectible revenues of such funds, and fixing the liability for violation of the provisions hereof.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Limitation on expenditures. It shall be unlawful for any county, or for any officer thereof to allow any claim, or to issue any warrant, or to enter into any contract, which will result, during said year, in an expenditure from any county fund in excess of an amount equal to the legally collectible revenues in said fund for said year, plus any unexpended balance in said fund for any previous years. Any officer allowing a claim, issuing a warrant, or making a contract contrary to the provisions of this section, shall be held personally liable for the payment of the claim or warrant, or the performance of the contract.

SEC. 2. Nonapplicability of law. The preceding section shall not apply:

1. To expenditures for bridges or buildings destroyed by fire or flood or other extraordinary casualty, or expenses incurred in connection with the operation of the courts.

2. To expenditures for bridges which are made necessary in any year by the construction of a public drainage improvement.

3. To expenditures for the benefit of any person entitled to receive help from public funds.

4. To expenditures authorized by vote of the electors.

Approved March 19, A. D. 1923.

See chapter 105.

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CHAPTER 105

COUNTIES

S. F. 604

AN ACT to amend senate file No. 343 of the acts of the fortieth general assembly, relating to the expenditure of county funds.

Be it enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Collectible revenues. That section one (1) of senate 2 file No. three hundred forty-three (343), laws of the fortieth general
- 3 assembly, be and it is hereby amended by striking from line four (4)
- 4 of said section the word "legally".

- SEC. 2. Applicability of act. That section two (2) of senate file No. three hundred forty-three (343), laws of the fortieth general assembly, be and it is hereby amended by adding to said section the following:
- 5 (5) To expenditures contracted prior to July 4, 1923, for and on 6 account of county activities authorized by law.
- 7 (6) To expenditures contracted prior to July 4, 1923, of every 8 kind and character for the funding and refunding of legal obligations 9 or indebtedness of the county by bonding or otherwise as provided by 10 law.
- 11 (7) To expenditures from the county funds which are to be re-12 funded from the primary road fund.
- 13 (8) To expenditures from the county general fund legally payable 14 from that fund and contracted prior to January 1, 1924.

Approved April 21, A. D. 1923.

CHAPTER 106

COUNTIES

S. F. 636

AN ACT providing that expense incurred by county officials attending state conventions of county officials shall not be paid from county funds.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. Expense attending state conventions. It shall be unlawful for the county board of supervisors to allow any claim or authorize the issue of any warrant for the purpose of defraying the expense of any county official to any state convention of county officials or of any such group meetings of county officials of a portion of the state of Iowa less than the entire state.
- SEC. 2. Payment prohibited. If any warrants are authorized and issued contrary to the above provisions, the county treasurer shall refuse to honor the same by payment.
- SEC. 3. Publication clause. This act being deemed of immediate importance shall be in full force and effect from and after its publication in the Des Moines Register and the Des Moines Capital, newspapers published at Des Moines, Iowa.

Approved April 9, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Capital April 10, 1923, and the Des Moines Register April 11, 1923.

W. C. RAMSAY, Secretary of State.